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LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.
AUDITOR'S REPORT
JUNE 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 7 2 2000

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

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E. A. ESPARROS
CERTIFIED PUBLIC ACCOUNTANT
1241 MELODY DRIVE
METAIRIE, LOUISIANA 70002
504/834-6195

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lafourche Council on Aging, Inc.
Raceland, Louisiana 70394

I have audited the accompanying general-purpose financial statements of the Lafourche Council on Aging, Inc., Raceland, Louisiana, for the year ended June 30, 1999, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Lafourche Council on Aging, Inc.'s management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

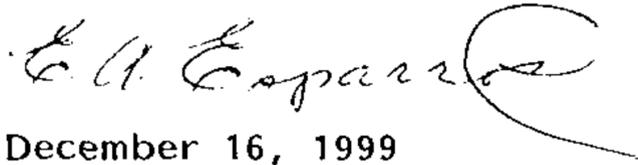
In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Council on Aging, Inc., Raceland, Louisiana, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report on my consideration of the Lafourche Council on Aging, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Lafourche Council on Aging, Inc taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and

Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in my opinion, is fairly stated in all material respects, in relation to the general-purpose financial statements taken as a whole.

A handwritten signature in cursive script, appearing to read "E. A. Esparraco". The signature is written in black ink and is positioned to the left of the date and location text.

December 16, 1999
Metairie, La.

E. A. ESPARROS
CERTIFIED PUBLIC ACCOUNTANT
1241 MELODY DRIVE
METAIRIE, LOUISIANA 70002
504/834-6195

To the Board of Directors
Lafourche Council on Aging, Inc.
Raceland, Louisiana 70394

I have audited the financial statements of the Lafourche Council on Aging, Inc. as of and for the year ended June 30, 1999, and have issued my report thereon dated December 16, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

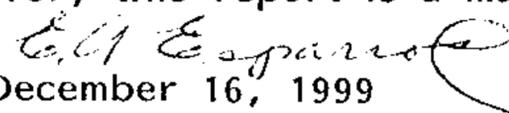
Compliance:

As part of obtaining reasonable assurance about whether the Lafourche Council on Aging, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting:

In planning and performing my audit, I considered the Lafourche Council on Aging, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

This report is intended for the information of the Board of Directors and the management of the Lafourche Council on Aging, Inc., the Louisiana Legislative Auditor, the federal awarding agencies, and other pass-through agencies. However, this report is a matter of public record and its distribution is not limited.


December 16, 1999
Metairie, La.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1999

	<u>General</u>	<u>Special</u>	<u>General Fixed Assets</u>	<u>Totals Memorandum Only 1999</u>	<u>1998</u>
<u>ASSETS:</u>					
Cash in Bank	\$ 19,304.27	\$ 73,279.90		\$ 92,584.17	\$ 63,778.82
Deposits	5,003.00			5,003.00	5,003.00
Reimbursements/ Accounts Receivables		11,325.79		11,325.79	30,010.00
Match on Vans	15,062.80			15,062.80	14,862.80
Due from Other Funds	310.26			310.26	3,832.12
General Fixed Assets			\$ 322,538.64	322,538.64	331,985.64
	\$39,680.33	\$84,605.69	\$322,538.64	\$446,824.66	\$449,472.38
	=====	=====	=====	=====	=====
<u>LIABILITIES AND FUNDS' BALANCES:</u>					
Accounts Payable		\$ 443.47		\$ 443.47	\$ 568.90
Due to Other Funds		310.26		310.26	2,801.11
Fund Balances	\$39,680.33	83,851.96		123,532.26	114,116.73
Investment in General Fixed Assets			322,538.64	322,538.64	331,985.64
	\$39,680.33	\$84,605.69	\$322,538.64	\$446,824.66	\$449,472.38
	=====	=====	=====	=====	=====

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUNDS' BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1999

	<u>General</u>	<u>Special Revenues</u>	<u>Memorandum Only</u>	
			<u>1999</u>	<u>1998</u>
Revenues:				
Intergovernmental	\$ 38,447.00	\$ 985,734.50	\$ 1,024,181.50	1,020,630.00
Public Support	6,015.25	166,526.07	172,541.32	187,470.55
Other	2,498.93	10,416.00	12,914.93	22,279.16
	<u>\$ 46,961.18</u>	<u>\$ 1,162,676.57</u>	<u>\$ 1,209,637.75</u>	<u>\$ 1,230,379.71</u>
	=====	=====	=====	=====
Expenditures:				
Salaries		\$ 762,240.89	\$ 762,240.89	\$ 734,418.96
Fringe Benefits		59,676.52	59,676.52	57,750.68
Travel	\$ 2,398.41	37,658.52	40,056.93	34,548.94
Operating Services	16,481.01	95,513.71	111,994.72	103,294.30
Operating Supplies	10,021.45	30,306.45	40,327.90	48,147.32
Other Costs	3,148.84	146,340.94	149,489.78	156,922.80
Utility Assistance		28,300.62	28,300.62	28,156.02
Capital Outlay	6,800.00		6,800.00	29,634.80
	<u>\$ 38,849.71</u>	<u>\$ 1,160,037.65</u>	<u>\$ 1,198,887.36</u>	<u>\$ 1,192,873.82</u>
	=====	=====	=====	=====
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,111.47	\$ 2,638.92	\$ 10,750.39	\$ 37,505.89
Fund Balances:				
Beginning of Year	\$ 33,477.18	\$ 80,639.55	\$ 114,116.73	\$ 81,051.53
Adjustments	(1,908.32)	573.49	(1,334.83)	(4,440.69)
End of Year	<u>\$ 39,680.33</u>	<u>\$ 83,851.96</u>	<u>\$ 123,532.29</u>	<u>\$ 114,116.73</u>
	=====	=====	=====	=====

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUNDS' BALANCES - BUDGET AND ACTUAL
 GENERAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues/ Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 23,247.00	\$ 23,247.00	
Lafourche Parish Council	15,200.00	15,200.00	
Public Support:			
Participants' Contributions	5,925.25	6,015.25	\$ 90.00
Other	2,498.93	2,498.93	
Total Revenues	\$ <u>46,871.18</u>	\$ <u>46,961.18</u>	\$ <u>90.00</u>
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 2,042.49	\$ 2,398.41	\$ (355.92)
Operating Services	16,293.35	16,481.01	(187.66)
Operating Supplies	10,385.02	10,021.45	363.57
Other Costs	3,148.85	3,148.84	.01
Capital Outlay	6,800.00	6,800.00	
Total Expenditures	\$ <u>38,669.71</u>	\$ <u>38,849.71</u>	\$ <u>(180.00)</u>
 Revenues in Excess of Expenditures		 \$ 8,111.47	
 Fund Balances:			
Beginning of Year		\$ 33,477.18	
Adjustments		(1,908.32)	
End of Year		\$ <u>39,680.33</u>	

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUNDS' BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUND
 FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Actual</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Variances</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 830,549.00	\$ 826,165.00	(4,384.00)
Lafourche Parish Council	131,018.00	131,018.00	
Emergency, Food, & Shelter	15,110.00	15,110.00	
Dept. of Food & Shelter	11,528.00	13,441.50	1,913.50
Public Support:			
L.A.C.O.A.	8,641.21	8,641.21	
United Way	83,574.04	83,626.41	52.37
Participants' Contributions	76,707.00	74,258.45	(2,448.55)
Other	9,371.00	10,416.00	1,045.00
	<u>\$ 1,166,498.25</u>	<u>\$ 1,162,676.57</u>	<u>\$ (3,821.68)</u>
 Expenditures:			
Salaries	\$ 760,957.02	\$ 762,240.89	\$ 1,283.87
Fringe Benefits	58,760.45	59,676.52	(916.07)
Travel	36,770.58	37,658.52	(887.94)
Operating Services	99,036.87	95,513.71	3,523.16
Operating Supplies	28,900.73	30,306.45	(1,405.72)
Other Costs	149,724.89	146,340.94	3,383.95
Utility Assistance	28,300.62	28,300.62	
Capital Outlay			
	<u>\$ 1,162,451.16</u>	<u>\$ 1,160,037.65</u>	<u>\$ 2,413.51</u>
Revenues in Excess of Expenditures		\$ 2,638.92	
 Other Financial Sources:			
Transfers In		\$ 24,629.79	
Transfers Out		(24,629.79)	
 Fund Balances:			
Beginning of Year		\$ 80,639.55	
Adjustments		573.49	
End of Year		<u>\$ 83,851.96</u>	

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

Note 1 - Summary of Significant Accounting Policies:

a. Reporting Entity:

In 1964 the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters were issued by the Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Lafourche Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council may use the monies provided.

The primary function of the Lafourche Council on Aging, Inc. is to improve the quality of life of the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging population of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of seventeen voluntary members who serve three year terms, govern the Council. The Lafourche Council on Aging, Inc. also has an Advisory Committee whose function is to furnish information and advise the Council.

The Council is not a component unit of another primary government nor does it have any component units which are related. Therefore, the Council has presented its financial statements as a separate special-purpose government.

b. Presentation of Statements;

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements also incorporate any applicable requirements set forth by Audits of States, Local Governments, and Not-for Profit Organizations Receiving Federal Awards, the industry audit guide issued by the American Institute of Certified Public Accountants; subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

c. Fund Accounting:

The Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions and activities.

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements of this report, into two generic fund types and two broad fund categories.

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of fixed assets.

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

* General Fund:

The General Fund is the general operating fund of the Council and is used to account for all financial resources except those required to be accounted for in other funds. These discretionary funds are accounted for and reported according to the source of revenue received. The following funds comprise the Council's General Fund:

P.C.O.A.:

P.C.O.A. (Act 735) funds are appropriated by the Louisiana Legislature and passed through the Governor's Office of Elderly Affairs to the Council. The Council may use these funds at its discretion and typically use this fund to supplement expenditures by special funds.

Local:

The primary source of funds are provided by the Lafourche Parish Council. One grant from the Lafourche Parish Council is specifically used to supplement the meals program; another grant is specifically used to assist in the transportation program; and a third grant may be used by the Council at its discretion. The transportation grant is accounted for as the Parish Council Fund and the meals grant is accounted for in the Home Delivery Meals account. The discretionary grant is accounted for in the General Fund and is generally used for expenses, services, and capital outlays not provided by other funds. The unused discretionary grant may be carried forward to future periods.

* Special Revenue Funds:

Special Revenue Funds are used to account for the proceeds from special revenue sources that are legally restricted to expenditures for specified purposes.

The following are the funds which comprise the Council's Special Revenue Funds:

Section 5311:

Section 5311, formerly Title 49, funds are provided by the United States Department of Transportation, through the Louisiana Department of Transportation and Development, through the Lafourche Parish Council, and finally to the Lafourche Council on Aging, Inc., who actually operates the transportation system in the parish. Funds received by the Council through the Lafourche Parish Council are based on actual operating costs of providing transportation services to the rural residents. This is a reimbursement type contract with an annual limit. To be reimbursed for the full amount of the contract the Council must provide 50% matching in-kind services, supplies, insurance, and other supporting funds.

The Lafourche Parish Council provides a yearly grant to assist in transportation program. Additionally, the United Way of South Louisiana annually contribute to offset the transportation costs. Further, passengers voluntarily contribute to the costs of operating the transportation system.

The Council has contracts with other non-profit agencies in the area to provide transportation services at a fixed rate per passenger. These non-profit agencies specifies the passengers, the designation, and the time for such services. The revenue derived from these non-profit agencies are classified as Other Revenues in the Section 5311 Fund.

Area Agency Administration:

Funds are received from the Louisiana Governor's Office of Elderly Affairs to provide administrative and supervision of all programs of the Lafourche Council on Aging, Inc. associated with Title III and Senior Center activities. These funds are provided by the United States Department of Health and Human Resources.

Title III B-1 Supportative Services Fund:

Title III B-1 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation services to the elderly. Elderly is defined for this fund as persons sixty years of age or older.

Title III C-1 Congregate Meals Fund:

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located senior centers. This year about 27,446 congregate meals were served.

Title III C-2 Home Delivered Meals Fund:

Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. Funds are also received from the Lafourche Parish Council and the United Way of Louisiana to supplement the Home Delivered Meals program. These funds are used to provide nutritional meals to home-bound older persons. 41,166 meals were delivered to eligible persons.

U.S.D.A. Fund:

The Council elected to receive a set reimbursement for each meal served in lieu of receiving U.S.D.A. commodities. This reimbursement program originates with the United States Department of Agriculture, through the Louisiana Governor's Office of Elderly Affairs, and finally to the Council for each eligible meal served, both congregate and home delivered. The reimbursement rate was .5607 per meal served for the period July, 1998 through January, 1999 and .5539 per meal for the period February, 1999 through June, 1999. There was a maximum ceiling of \$42,529. for the total period ending June, 1999.

Title D Fund:

The Title III-D Fund is used to account for funds which are used to provide in-home services to frail older individuals including in-home supportative services for older persons who are victims of Alzheimer's disease and related neurological or organic brain dysfunction, and to families of such victims. The Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

Title F Fund:

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities or services such as: (1) exercise equipment and education materials, (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition assessment/screening, and education. The law directs the state agency administering this program to "give priority to areas in which there are a large number of older individuals who have the greatest economic and social need." Title III F funds are provided by the United States Department of Health and Human Services and "passed through" to the Council through the Louisiana Governor's Office of Elderly Affairs.

Title V Fund:

The Senior Community Services Employment Program, known as the Title V program, provides employment for senior citizens at various state, parish, and local agencies in Lafourche Parish and six surrounding parishes. These workers are paid the minimum wages and are limited to certain hours a week. These funds are derived from the Governor's Office of Elderly Affairs and are limited to a set number of workers. These "passed through" funds originate with the United States Department of Labor.

Title XIX Fund:

This program accounts for the Medicaid applications completed which are forwarded to the Department of Health & Hospitals for which a reimbursement fee of \$14.00 per application is received. The Council pays designated employees \$10.00 per Medicaid application secured. This program is also available to provide non-ambulance medical transportation to eligible persons. Also, this fund can be used to provide assistance to eligible persons suffering from mental retardation or development disabilities.

Senior Centers Fund:

The Senior Centers Fund is used to account for the administration of the Senior Centers Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Title III B Ombudsman Fund:

The Ombudsman Fund is used to account for funds used to provide persons seventy years of age or older residing in long-term care facilities a representative to ensure that such residents' rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Ombudsman funds originate with the United States Department of Health and Human Services and "passed through" to the Council through the Louisiana Governor's Office of Elderly Affairs.

F.E.M.A.:

The Federal Emergency Management Agency, known as F.E.M.A., is used to account for funds designated as utility and shelter assistance to needy persons. These funds are "passed through" the United Way to the Council.

Audit Fund:

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Parish Council Fund:

The Lafourche Parish Council provides funds to be used exclusively to assist in the transportation program. These funds are received quarterly.

United Way Fund:

The United Way of South Louisiana provides funds to the Lafourche Council on Aging, Inc. to assist the Council's home delivered meals program and transportation program. United Way funds are also used exclusively in the respite programs. The literacy program was discontinued this period due to its ineffectiveness.

Gheens Foundation Fund:

The Council received funds directly from the Gheens

Foundation to be used to provide mileage reimbursement to the volunteers in the respite programs.

Helping Hands Fund:

The Helping Hands Fund's revenues originate from two utility companies. These utility companies collect voluntary contributions from their customers and remit these funds directly to the Council or to the Louisiana Association of Councils on Aging which in turn remits to the Council. These funds are used to provide utility assistance to eligible needy persons in the parish.

d. Account Group:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The account group of the Lafourche Council on Aging, Inc. that does not effect available expendable resources and is not a "fund" is:

General Fixed Assets:

The fixed assets (capital assets) used in governmental fund type operations of the Lafourche Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Asset Account Group and are recorded as expenditures in the government fund types when purchased. The Louisiana Governor's Office of Elderly Affairs requires all expenditures in excess of \$250.00 to be capitalized.

e. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resource measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financial sources) and decreases (expenditures and other uses in current net assets).

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

f. Advances:

Advances between funds which are not expected to be re-

paid are accounted for as transfers. In those instances where repayment is expected, the advances are accounted for through the various due from and due to accounts.

g. Budget Policy:

The Council used the following procedures to derive the budgetary data which has been presented in Exhibits C and D of these financial statements.

- * The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each programs' grant award.
- * The Council may also obtain grants from agencies other than GOEA and the Council considers the potential revenues to be earned under those grants.
- * Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.
- * The Executive Director prepares a proposed budget based on expected funding levels and then submits the budget to the Board of Directors for approval.
- * The Board of Directors reviews and adopts the budget before May 31 of the current year for the next year.
- * The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
- * All budgetary appropriations lapse at the end of each fiscal year. Occasionally, the Council will receive a special project grant which may operate on a period different from the Council's normal fiscal year, and therefore, have a specified date where the budgetary appropriations will lapse.
- * The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
- * Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
- * Actual amounts are compared to a budgeted amounts periodically during the fiscal year as a management control device.
- * The Council may transfer funds between line item as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds re-

ceived under grants from that state agency. As a part of this grant awards, GOEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess cost could be labeled as unauthorized expenditures.

- * Expenditures cannot legally exceed appropriations on an individual fund level.
- * The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by management.
- * Amounts are not budgeted for revenues and expenses for the Helping Hands Fund because they were not legally required and the amounts of revenue to be received under this program could not be determined.

h. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total columns on the combined financial statements are captioned "Memorandum Only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

i. Fixed Assets:

Assets which cost at least \$250.00 and which has an estimated useful life of greater than one year are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Vans acquired are stated at their retail value although the cost to the Council is limited to the matching amount. No depreciation have been provided on the general fixed assets.

k. Related Party Transactions:

There were no related party transactions during the fiscal year.

Note 2 - Revenue Recognition - Intergovernmental Grants, Public Support, and Miscellaneous Revenues.

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). These intergovernmental funds are received from various sources at different periods.

After the effective date of the approved contract monthly allotments are received from the Governor's Office of Elderly Affairs for the following programs: Area Agency Administration, Title III B-1, Title III C-1, Title III C-2, Title V, Title D, Title F, Senior Centers, Ombudsman, and P.C.O.A. The Audit Fund receives its revenue as a lump sum, and the U.S.D.A. reimbursement, based on the number of meals served, is reimbursed, usually periodically, through the Governor's Office of Elderly Affairs after submission of the required statements.

The Louisiana Department of Health and Hospitals reimburses the Council for Title XIX program expenditures after the submission of the required data.

The Lafourche Parish Council "passes through" the Section 5311 reimbursement to the Council for operating the transportation system. The reimbursement vouchers are submitted monthly, however, the actual reimbursement are periodically and not necessarily monthly. The Lafourche Parish Council supplements the transportation system by providing additional funding. The Lafourche Parish Council further assists by the payment of insurance premiums on the vans.

Periodically, the Federal Emergency, Food, and Shelter National Board (F.E.M.A.) provides the Council with funds to supplement needy individuals' utility and housing costs. These funds are "passed through" the United Way of America.

The Lafourche Parish Council quarterly allocates the yearly grant. This discretionary fund is in addition to other funds used to assist the transportation system and to supplement the home delivery meals program.

Public Support and Miscellaneous Revenues

The United Way of South Louisiana provides monthly amounts to be used in the transportation, respite programs, and the home delivered meals programs.

The Council encourages and receives contributions from clients

for services provided. These contributions are voluntary and are used exclusively to offset the costs of the program. These contributions are received and accounted for in the following programs: Section 5311, P.C.O.A., Title III B-1, Title III C-1, Title III C-2, and United Way.

The Helping Hands utility program is funded entirely by utility company customers who donate monies for this purpose with the payment of their utility bills. The major utility company forward the collected donations to the Louisiana Association of Councils on Aging who in turn distributes these funds to the councils in Louisiana.

The Council has contracts with various nonprofit organizations in the area to provide transportation services at a fixed rate per passenger. These nonprofit organizations designate the passengers, the designation, and the time. These transportation services are unrelated to the function of the Lafourche Council on Aging, Inc. and therefore the revenues derived therefrom is accounted for in the Section 5311 Fund and is used to offset the transportation expenses.

In this fiscal year the Council furnished In-Kind services to the Title V Program. These In-Kind revenues and their related expenses was considered salaries of persons who supervised the Title V enrollees.

The timing and amounts of the receipts of monies from public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenues in the period received.

Note 3 - Cash in Bank:

Bank balances as of June 30, 1999 were as follows:

<u>Bank</u>	<u>Fund</u>	<u>Amount</u>
Bank One, Louisiana, NA	General	\$ 19,304.27
Bank One, Louisiana, NA	Special Revenue	<u>73,279.90</u>
		<u>\$ 92,584.17</u>

All of the deposits are insured by the Federal Deposit Insurance Corporation.

Note 4 - Deposits required of the Lafourche Council on Aging, Inc. as of June 30, 1999:

<u>Deposit</u>	<u>Purpose</u>	<u>Amount</u>
Department of Transportation and Develop.	Advance Match on ordered Vans	\$ 15,062.80
Louisiana Workmans' Compensation	Deposit on Workmans' Compensation	<u>5,003.00</u>
		<u>\$ 20,065.80</u>

Note 5 - Grants/Reimbursements Receivables:

Grants/reimbursements as of June 30, 1999 were as follows:

<u>Program</u>	<u>Fund</u>	<u>Funding Agency</u>	<u>Amount</u>
Section 5311	Special Revenue	Lafourche Parish	\$ 6,885.00
Section 5311	Special Revenue	Various	1,107.00
U.S.D.A.	Special Revenue	GOEA	3,234.00
			<u>\$ 11,226.00</u>

The reimbursement due the Council from the Lafourche Parish Council was for the February reimbursement due from the Department of Transportation and Development. Other receivables due the Council for transportation furnished per contract were:

<u>Due From</u>	<u>Amount</u>
General Health System	\$ 525.00
Raceland Manor	231.00
The Work Connection	207.00
La. Rehabilitation	120.00
Options for Independ.	24.00
	<u>\$ 1,107.00</u>

The reimbursement due from the U.S.D.A. was for meals served in June, 1999.

Additionally, an amount of \$99.79 was due from an enrollee for over-payment of salary.

Note 6 - Changes in General Fixed Assets:

A summary of the changes in general fixed assets during the year is as follows:

	<u>Balance</u> <u>6-30-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-99</u>
Vans	\$295,068.24	\$31,825.00	\$37,873.00	\$289,020.24
Office Furniture and Equipment	<u>36,917.40</u>		<u>3,399.00</u>	<u>33,518.40</u>
Total	<u>\$331,985.64</u>	<u>\$31,825.00</u>	<u>\$41,272.00</u>	<u>\$322,538.64</u>

The Council acquired a 1998 Dodge Van from the Department of Transportation and Development while disposing of two fully used vans.

A computer was junked during the year.

Note 7 - Accounts Payable:

As of June 30, 1999 the Lafourche Council on Aging, Inc. was indebted for telephone service in the total amount of \$443.47.

Note 8 - In-Kind Contributions:

The Council receives in-kind contributions during the year. These in-kind contributions consist of furnishing facilities at various locations without payment of rent or utilities, the payment of van expenses, and the payment of van insurance premiums. These contributions have not been recorded as revenues and consequently no expense have been incurred or recorded, all of which has no effect on the financial statements.

The Council received additional support through services contributed by volunteers that does not meet the criteria for recognition under generally accepted accounting principles because the Council would not hire additional paid employees to preform these services if volunteers were not available.

Note 9 - Board of Directors' Compensation:

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy and state travel regulations.

Note 10 - Transportation Revenues and Expenses:

The Council earned reimbursements totaling \$96,018.00 from the Louisiana Department of Transportation and Development through the Lafourche Parish Council for operating the rural transportation system. Additional funding was received from farebox collections and contracts to provide transportation on a fixed fee basis to various nonprofit organizations in the area. Total revenues totaled \$112,797.71.

Operating expenses charged directly to the Section 5311 transportation are as follows:

<u>Expenses</u>	<u>Amount</u>
Salaries and Fringe Benefits	\$ 89,195.59
Supplies	15,168.58
Other	13,098.69
	<u>\$ 117,462.86</u>

Transportation expenses paid by other funds are as follows;

<u>Fund</u>	<u>Amount</u>
Parish Council	\$ 30,000.00
United Way	26,093.62
Title III-B	38,771.00
	<u>\$ 94,864.62</u>

Additionally, insurance costs on the vans were provided by the Lafourche Parish Council and the City of Thibodaux and the City of Golden Meadow provided fuel and oil. Further, the Sheriff

of Lafourche Parish provided labor on the repair of the vans.

Note 11- Income Tax Status:

The Council, a nonprofit corporation, is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code. The Council is exempt from Louisiana income taxation under corresponding statutes.

Note 12- Judgements, Claims, and Similar Contingencies:

There are no judgements, suits, claims, or complaints filed against the Lafourche Council on Aging, Inc.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of the final review are recognized in the period in which agreed upon by the agency and the Council. It is the opinion of management that audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

Note 13- Federally Assisted Programs:

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the revised Single Audit Act and is subject to examination for all open years. Based upon prior experience the Council's management believes that any examination will not result in any significant disallowed costs.

Note 14- The Council receives the majority of its revenues from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by federal and state governments. If significant budget cuts are made at the federal and/or state level, the amounts of the funds the Council receives could be reduced significantly and have an adverse impact on its operations.

Note 15- To eliminate the debit balance in the P.C.O.A. fund as per instructions from the Governor's Office of Elderly Affairs.

Note 16- To eliminate fund balances of Special Revenue Funds who derive revenues from the Governor's Office of Elderly Affairs.

Note 17- To adjust the receivables from other funds for amounts recorded in prior years.

Note 18- To eliminate the receivable from the Adult Protection Service whose activities have been closed in a prior period.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL FUND
 P.C.O.A. AND GENERAL FUND
 FOR THE PERIOD ENDED JUNE 30, 1999

	<u>P.C.O.A.</u>	<u>General Fund</u>	<u>Memorandum Total</u>
<u>REVENUES:</u>			
Intergovernmental:			
Office of Elderly Affairs	\$ 23,247.00		\$ 23,247.00
Lafourche Parish Council		\$ 15,200.00	15,200.00
Public Support:			
Participants' Contributions		925.25	925.25
Other	5,090.00	2,498.93	7,588.93
Total Revenues	\$ <u>28,337.00</u>	\$ <u>18,624.18</u>	\$ <u>46,961.18</u>
<u>EXPENDITURES:</u>			
Salaries			
Fringe Benefits			
Travel	\$ 2,085.92	\$ 312.49	\$ 2,398.41
Operating Services	15,336.66	1,144.35	16,481.01
Operating Supplies	9,932.43	89.02	10,021.45
Other Costs	1,071.99	2,076.85	3,148.84
Capital Outlay		6,800.00	6,800.00
Total Expenditures	\$ <u>28,427.00</u>	\$ <u>10,422.71</u>	\$ <u>38,849.71</u>
Excess of Revenues (Under) Expenditures	\$ (90.00)	\$ 8,201.47	\$ 8,111.47
Fund Balances:			
Beginning of Year	\$ (851.62)	\$ 34,328.80	\$ 33,477.18
Adjustment (Note 15)	941.62	941.62	1,883.24
Adjustment (Note 16)		(573.49)	(573.49)
Adjustment (Note 17)		(3,214.73)	(3,214.73)
Adjustment (Note 18)		(3.34)	(3.34)
End of Year	\$ <u>-0-</u>	\$ <u>39,680.33</u>	\$ <u>39,680.33</u>

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS

SECTION 5311, AREA AGENCY ADMINISTRATION, TITLE III B-1,
TITLE C-1, TITLE C-2, U.S.D.A., AND TITLE D.

FOR THE YEAR ENDED JUNE 30, 1999

Section 5311	Area			U.S.D.A.	Title D
	Agency Administration	Title III B-1	Title III C-1		
Intergovernmental:					
Office of Elderly Affairs		\$ 30,876.00	\$ 134,714.00	\$ 56,887.00	\$ 120,069.00
Lafourche Parish Council					5,000.00
Emergency, Food, & Shelter Dept. of Health & Hospitals	\$ 96,018.00				
Public Support:					
L.A.C.O.A.					
United Way			3,105.13	27,490.24	31,224.17
Participants' Contributions	10,244.71				
Other	6,535.00				
Total Revenues	\$ 112,797.71	\$ 30,876.00	\$ 137,819.13	\$ 84,377.24	\$ 156,293.17
					\$ 38,145.00
					\$ 3,436.00

EXPENDITURES:									
Salaries	\$ 81,130.27	\$ 20,691.89	\$ 99,853.37	\$ 23,636.84	\$ 79,134.69	\$ 2,926.09			
Fringe Benefits	8,065.59	1,603.57	7,784.30	1,845.98	6,192.78	232.34			
Travel	3,887.26	1,138.83	8,577.07	315.07	18,621.00	33.60			
Operating Services	8,641.84	6,137.28	16,861.91	8,467.64	16,801.84	228.97			
Operating Supplies	15,168.58	834.00	1,216.17	7,565.03	1,250.71	15.00			
Other Costs	569.32		4,675.00	41,169.00	60,299.62				
Utility Assistance									
Capital Outlay									
Total Expenditures	\$ 117,462.86	\$ 30,405.57	\$ 138,967.82	\$ 82,999.56	\$ 182,300.64				\$ 3,436.00
Excess of Revenues (Under) Expenditures	\$ (4,665.15)	\$ 470.43	\$ (1,148.69)	\$ 1,377.68	\$ (26,007.47)	\$ 38,145.00			
Other Operating Sources:									
Transfers In					\$ (1,377.68)				
Transfers Out						\$ 26,007.47			
Fund Balances:									
Beginning of Year	\$ 11,452.54								
Adjustment (Note 16)		(470.43)		1,148.69					
End of Year	\$ 6,787.39	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 64,925.84			\$ -0-

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES
 SPECIAL REVENUE FUNDS

TITLE F, TITLE V, TITLE XIX, SENIOR CENTERS,
 OMBUDSMAN, AND F.E.M.A.
 FOR THE YEAR ENDED JUNE 30, 1999

	Title F	Title V	Title XIX	Senior Centers	Ombudsman	F.E.M.A.
REVENUES:						
Intergovernmental:						
Office of Elderly Affairs	\$ 5,475.00					
Lafourche Parish Council						
Emergency, Food, & Shelter						
Dept. of Health & Hospitals						
Public Support;						
L.A.C.O.A.						
United Way						
Participants' Contributions						
Other:						
Total Revenue	\$ <u>5,475.00</u>	\$ <u>3,881.00</u>	\$ <u>13,441.50</u>	\$ <u>50,192.00</u>	\$ <u>30,481.00</u>	\$ <u>15,110.00</u>
EXPENDITURES:						
Salaries		\$ 299,990.88	\$ 218.92	\$ 45,956.73	\$ 15,508.68	\$ 19,659.41
Fringe Benefits		23,547.24	17.18	3,631.33	1,211.60	
Travel		795.60			2,473.48	
Operating Services		23,961.40	2.40	603.94	10,052.51	
Operating Supplies		1,962.09			1,234.73	
Other Costs	\$ 5,475.00					
Utility Assistance			7,777.00			
Capital Outlay						
Total Expenditures	\$ <u>5,475.00</u>	\$ <u>357,042.21</u>	\$ <u>8,015.50</u>	\$ <u>50,192.00</u>	\$ <u>30,491.00</u>	\$ <u>20,040.16</u>
Excess of Revenues (Under) Expenditures		\$ 99.79	\$ 5,426.00			\$ (4,930.16)
Other Operating Sources:						
Transfers In						
Transfers Out						
Fund Balances:						
Beginning of Year			\$ 7,084.29			\$ 4,935.14
Adjustment (Note 16)		(99.79)				(4.98)
End of Year	<u>-0-</u>	<u>-0-</u>	\$ <u>12,510.29</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS

AUDIT, PARISH COUNCIL, UNITED WAY,
CHEENS FOUNDATION, AND HELPING HANDS

FOR THE YEAR ENDED JUNE 30, 1999

	Audit	Parish Council	United Way	Cheens Foundation	Helping Hands	Memorandum Total
REVENUES:						
Intergovernmental:						
Office of Elderly Affairs	\$ 2,629.00					\$ 826,165.00
Lafourche Parish Council		\$ 30,000.00				131,018.00
Emergency, Food, & Shelter						15,110.00
Dept. of Health & Hospitals						13,441.50
Public Support:						
L.A.C.O.A.					\$ 8,641.21	8,641.21
United Way			\$ 83,626.41			83,626.41
Participants' Contributions			2,194.20			74,258.45
Other:						10,416.00
Total Revenues	\$ 2,629.00	\$ 30,000.00	\$ 85,820.61	\$ 8,641.21	\$ 8,641.21	\$ 1,162,676.57

EXPENDITURES:						
Salaries		\$ 28,949.00	\$ 60,381.03	\$ 3,862.50		\$ 762,240.89
Fringe Benefits		893.00	4,347.76	303.85		59,676.52
Travel			38.24	1,778.37		37,658.52
Operating Services		158.00	3,321.59	274.39		95,513.71
Operating Supplies			679.39			30,306.45
Other Costs		\$ 2,629.00	16,962.00			146,340.94
Utility Assistance					\$ 8,641.21	28,300.62
Capital Outlay						
Total Expenditures	\$ 2,629.00	\$ 30,000.00	\$ 85,730.01	\$ 6,219.11	\$ 8,641.21	\$ 1,160,037.65
Excess of Revenues (Under) Expenditures			\$ 90.60		\$ (6,219.11)	\$ 2,638.92
Other Operating Services:						
Transfers In						\$ 24,629.79
Transfers Out						(24,629.79)

Fund Balances:						
Beginning of Year		\$ 361.33	\$ (3,994.15)	\$ 9,389.77		\$ 80,639.55
Adjustment (Note 16)			\$ (3,903.55)	\$ 3,170.66		573.49
End of Year	<u>-0-</u>	<u>361.33</u>	<u>(3,903.55)</u>	<u>3,170.66</u>	<u>-0-</u>	<u>83,851.96</u>

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Actual</u> <u>Revenues</u> <u>Expenditures</u>	<u>Variances</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>AREA AGENCY ADMINISTRATION</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>30,876.00</u>	\$ <u>30,876.00</u>	
Expenditures			
Salaries	\$ 20,703.00	\$ 20,691.89	\$ 11.11
Fringe Benefits	1,605.00	1,603.57	1.43
Travel	1,065.00	1,138.83	(73.83)
Operating Services	6,669.00	6,137.28	531.72
Operating Supplies	834.00	834.00	
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>30,876.00</u>	\$ <u>30,405.57</u>	\$ <u>470.43</u>

TITLE III B-1

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 134,714.00	\$ 134,714.00	
Public Support:			
Participants' Contributions	4,010.00	3,105.13	(904.87)
Total Revenues	\$ <u>138,724.00</u>	\$ <u>137,819.13</u>	\$ <u>(904.87)</u>
Expenditures:			
Salaries	\$ 99,892.00	\$ 99,853.37	\$ 38.63
Fringe Benefits	7,760.00	7,784.30	(24.30)
Travel	8,430.00	8,577.07	(147.07)
Operating Services	13,130.00	16,861.91	(3,731.91)
Operating Supplies	4,837.00	1,216.17	3,620.83
Other Costs	4,675.00	4,675.00	
Capital Outlay			
Total Expenditures	\$ <u>138,724.00</u>	\$ <u>138,967.82</u>	\$ <u>(243.82)</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> Revenues/ <u>Expenditures</u>	<u>Actual</u> Revenues <u>Expenditures</u>	<u>Variances</u> Favorable <u>(Unfavorable)</u>
<u>CONGREGATE MEALS TITLE III C-1</u>			
Revenues;			
Intergovernmental:			
Office of Elderly Affairs	\$ 56,887.00	\$ 56,887.00	
Public Support:			
Participants' Contributions	27,859.00	27,490.24	\$ (368.76)
Total Revenues	<u>\$ 84,746.00</u>	<u>\$ 84,377.24</u>	<u>\$ (368.76)</u>
Expenditures:			
Salaries	\$ 23,701.00	\$ 23,636.84	\$ 64.16
Fringe Benefits	1,852.00	1,845.98	6.02
Travel	661.00	315.07	345.93
Operating Services	9,437.00	8,467.64	969.36
Operating Supplies	6,544.00	7,565.03	(1,021.03)
Other Costs	42,551.00	41,169.00	1,382.00
Capital Outlay			
Total Expenditures	<u>\$ 84,746.00</u>	<u>\$ 82,999.56</u>	<u>\$ 1,746.44</u>

HOME DELIVERED MEALS TITLE III C-2

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 120,069.00	\$ 120,069.00	
Lafourche Parish Council	5,000.00	5,000.00	
Public Support:			
Participants' Contributions	32,224.00	31,224.17	\$ (999.83)
Total Revenues	<u>\$ 157,293.00</u>	<u>\$ 156,293.17</u>	<u>\$ (999.83)</u>
Expenditures:			
Salaries	\$ 79,175.00	\$ 79,134.69	\$ 40.31
Fringe Benefits	6,198.00	6,192.78	5.22
Travel	18,100.00	18,621.00	(521.00)
Operating Services	17,913.00	16,801.84	1,111.16
Operating Supplies	199.00	1,250.71	(1,051.71)
Other Costs	59,865.00	60,299.62	(434.62)
Capital Outlay			
Total Expenditures	<u>\$ 181,450.00</u>	<u>\$ 182,300.64</u>	<u>\$ (850.64)</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> <u>Revenues /</u> <u>Expenditures</u>	<u>Actual</u> <u>Revenues</u> <u>Expenditures</u>	<u>Variances</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>U.S.D.A.</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>42,529.00</u>	\$ <u>38,145.00</u>	<u>4,384.00</u>
Transfers:			
Transfers to Title III C-1	\$ (1,377.68)	\$ (1,377.68)	
Transfers to Title III C-2	<u>26,007.47</u>	<u>26,007.47</u>	
	\$ <u>24,629.79</u>	<u>24,629.79</u>	

TITLE D

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>3,436.00</u>	\$ <u>3,436.00</u>	
Expenditures:			
Salaries	\$ 2,926.09	\$ 2,926.09	
Fringe Benefits	232.34	232.34	
Travel	33.60	33.60	
Operating Services	228.97	228.97	
Operating Supplies	15.00	15.00	
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>3,436.00</u>	\$ <u>3,436.00</u>	

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> <u>Revenues /</u> <u>Expenditures</u>	<u>Actual</u> <u>Revenues</u> <u>Expenditures</u>	<u>Variances</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>TITLE F</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>5,475.00</u>	\$ <u>5,475.00</u>	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 5,475.00	\$ 5,475.00	
Capital Outlay			
Total Expenditures	\$ <u>5,475.00</u>	\$ <u>5,475.00</u>	

TITLE V

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 353,261.00	\$ 353,261.00	
In-Kind	<u>3,881.00</u>	<u>3,881.00</u>	
Total Revenues	\$ <u>357,142.00</u>	\$ <u>357,142.00</u>	
Expenditures:			
Salaries	\$ 299,737.00	\$ 299,990.88	\$ (253.88)
Fringe Benefits	23,603.00	23,547.24	55.76
Travel	651.00	795.60	(144.60)
Operating Services	24,421.00	23,961.40	459.60
Operating Supplies	1,945.00	1,962.09	(17.09)
Other Costs	6,785.00	6,785.00	
Capital Outlay			
Total Expenditures	\$ <u>357,142.00</u>	\$ <u>357,042.21</u>	\$ <u>99.79</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
<u>SENIOR CENTERS</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>50,192.00</u>	\$ <u>50,192.00</u>	
Expenditures:			
Salaries	\$ 45,956.00	\$ 45,956.73	\$ (73)
Fringe Benefits	3,632.00	3,631.33	.67
Travel			
Operating Services	604.00	603.94	.06
Operating Supplies			
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>50,192.00</u>	\$ <u>50,192.00</u>	\$ <u>=0-</u>

OMBUDSMAN

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>30,481.00</u>	\$ <u>30,481.00</u>	
Expenditures:			
Salaries	\$ 15,572.00	\$ 15,508.68	\$ 63.32
Fringe Benefits	1,223.00	1,211.60	11.40
Travel	2,325.00	2,473.48	(148.48)
Operating Services	10,181.00	10,052.51	128.49
Operating Supplies	1,180.00	1,234.73	(54.73)
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>30,481.00</u>	\$ <u>30,481.00</u>	\$ <u>=0-</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
<u>AUDIT</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>2,629.00</u>	\$ <u>2,629.00</u>	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 2,629.00	\$ 2,629.00	
Capital Outlay			
Total Expenditures	\$ <u>2,629.00</u>	\$ <u>2,629.00</u>	

P.C.O.A.

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 23,247.00	\$ 23,247.00	
Public Support:			
Participants' Contributions	<u>5,000.00</u>	<u>5,090.00</u>	\$ 90.00
Total Revenues	\$ <u>28,247.00</u>	\$ <u>28,337.00</u>	\$ <u>90.00</u>
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 1,730.00	\$ 2,085.92	\$ (355.92)
Operating Services	15,149.00	15,336.66	(187.66)
Operating Supplies	10,296.00	9,932.43	363.57
Other Costs	1,072.00	1,071.99	.01
Capital Outlay			
Total Expenditures	\$ <u>28,247.00</u>	\$ <u>28,427.00</u>	\$ <u>(180.00)</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Actual</u> <u>Revenues</u> <u>Expenditures</u>	<u>Variances</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>SECTION 5311</u>			
Revenues:			
Intergovernmental:			
Lafourche Parish Council	\$ 96,018.00	\$ 96,018.00	
Public Support:			
Participants' Contribution	10,000.00	10,244.71	\$ 244.71
Other	5,490.00	6,535.00	1,045.00
Total Revenues	<u>\$ 111,508.00</u>	<u>\$ 112,797.71</u>	<u>\$ 1,289.71</u>
Expenditures:			
Salaries	\$ 80,071.00	\$ 81,130.27	\$ (1,059.27)
Fringe Benefits	6,630.00	8,065.59	(1,435.59)
Travel	572.00	3,887.26	(3,315.26)
Operating Services	12,417.00	8,641.84	3,775.16
Operating Supplies	11,249.00	15,168.58	(3,919.58)
Other Costs	569.00	569.32	(.32)
Capital Outlay			
Total Expenditures	<u>\$ 111,508.00</u>	<u>\$ 117,462.86</u>	<u>\$ (5,954.86)</u>
<u>TITLE XIX</u>			
Revenues:			
Intergovernmental:			
Department of Health	\$ <u>11,528.00</u>	\$ <u>13,441.50</u>	\$ <u>1,913.50</u>
Expenditures:			
Salaries	\$ 218.92	\$ 218.92	
Fringe Benefits	17.18	17.18	
Travel			
Operating Services	2.40	2.40	
Operating Supplies			
Other Costs	11,289.50	7,777.00	\$ 3,512.50
Capital Outlay			
Total Expenditures	<u>\$ 11,528.00</u>	<u>\$ 8,015.50</u>	<u>\$ 3,512.50</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC,
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
<u>F.E.M.A.</u>			
Revenues:			
Intergovernmental:			
F.E.M.A.	\$ <u>15,110.00</u>	\$ <u>15,110.00</u>	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies	\$ 385.73	\$ 380.75	\$ 4.98
Other Costs			
Capital Outlay			
Utility Assistance	<u>19,659.41</u>	<u>19,659.41</u>	
Total Expenditures	\$ <u>20,045.14</u>	\$ <u>20,040.16</u>	\$ <u>4.98</u>

PARISH COUNCIL

Revenues:			
Intergovernmental:			
Lafourche Parish Council	\$ <u>30,000.00</u>	\$ <u>30,000.00</u>	
Expenditures:			
Salaries	\$ 28,949.00	\$ 28,949.00	
Fringe Benefits	893.00	893.00	
Travel			
Operating Services	158.00	158.00	
Operating Supplies			
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>30,000.00</u>	\$ <u>30,000.00</u>	

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
<u>UNITED WAY</u>			
Revenues:			
United Way	\$ 83,574.04	\$83,626.41	\$ 52.37
Public Support:			
Participants' Contributions	<u>2,614.00</u>	<u>2,194.20</u>	<u>(419.80)</u>
Total Revenues	\$ <u>86,188.04</u>	\$ <u>85,820.61</u>	\$ <u>(367.43)</u>
Expenditures:			
Salaries	\$ 60,126.01	\$60,381.03	\$ (255.02)
Fringe Benefits	4,822.93	4,347.76	475.17
Travel	7.56	38.24	(30.68)
Operating Services	3,633.15	3,321.59	311.56
Operating Supplies	1,712.00	679.39	1,032.61
Other Costs	15,886.39	16,962.00	(1,075.61)
Capital Outlay			
Total Expenditures	\$ <u>86,188.04</u>	\$ <u>85,730.01</u>	\$ <u>458.03</u>

GHEENS FOUNDATION

Revenues:
 Gheens Foundation

Expenditures:			
Salaries	\$ 3,930.00	\$ 3,862.50	\$ 67.50
Fringe Benefits	292.00	303.85	(11.85)
Travel	4,925.42	1,778.37	3,147.05
Operating Services	242.35	274.39	(32.04)
Operating Supplies			
Other Costs			
Capital Outlay			
Total Expenditures	\$ <u>9,389.77</u>	\$ <u>6,219.11</u>	\$ <u>3,170.66</u>

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues/ Expenditures</u>	<u>Variances Favorable (Unfavorable)</u>
<u>HELPING HANDS</u>			
Revenue:			
Public Support:			
L.A.C.O.A. & Others	<u>8,641.21</u>	<u>8,641.21</u>	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs			
Utility Assistance	8,641.21	8,641.21	
Capital Outlay			
Total Expenditures	<u>8,641.21</u>	<u>8,641.21</u>	
<u>GENERAL FUND</u>			
Revenue:			
Intergovernmental:			
Lafourche Parish Council	15,200.00	15,200.00	
Public Service:			
Participants' Contributions	925.25	925.25	
Other	2,498.93	2,498.93	
Total Revenues	<u>18,624.18</u>	<u>18,624.18</u>	
Expenditures:			
Salaries			
Fringe Benefits			
Travel	312.49	312.49	
Operating Services	1,144.35	1,144.35	
Operating Supplies	89.02	89.02	
Other Costs	2,076.85	2,076.85	
Capital Outlay	6,800.00	6,800.00	
Total Expenditures	<u>10,422.71</u>	<u>10,422.71</u>	

The accompanying notes are an integral part of these financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 SCHEDULE OF PRIORITY SERVICES
 TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES
 FOR THE YEAR ENDED JUNE 30, 1999

			<u>% of GOEA Grant</u>
Access (30%)	Outreach \$ 7,545.03 Information & Assistance 10,058.82 Transportation 38,837.67 Case Management <u>10,918.75</u> Total Access Expenses	\$ 67,360.27	50.00
In Home (15%)	Material Aide \$ 7,640.74 Homekeeping <u>34,164.96</u> Total In-Home Expenses	41,805.70	31.04
Legal (5%)	Legal Assistance	4,675.00	.03
Non-priority Services		<u>25,126.85</u>	
Total Title III B Supportatives Services Expenditures		\$ 138,967.82	
Less: Participants' Contributions		<u>(3,105.13)</u>	
New GOEA Grant Expenditures		\$ 135,862.69	=====

The accompanying notes are an integral part of the financial statements.

LAFOURCHE COUNCIL ON AGING, INC.
 RACELAND, LA.
 COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND CHANGES
 IN GENERAL FIXED ASSETS
 FOR THE YEARS ENDED JUNE 30, 1998 AND 1999

	<u>Balance</u> <u>June 30,</u> <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30,</u> <u>1999</u>
General Fixed Assets at Cost:				
Furniture and Equipment	\$ 36,917.40		\$ 3,399.00	\$ 33,518.40
Vans	295,068.24	\$ 31,825.00	37,873.00	289,020.24
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fixed Assets	\$ 331,985.64	\$ 31,825.00	\$ 41,272.00	\$ 322,538.64
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Investment in General Fixed Assets:				
Funds Originating From:				
Van Funds	\$ 265,271.50	\$ 31,825.00	\$ 37,873.00	\$ 259,223.50
Title III C-1	14,909.20			14,909.20
Title III C-2	14,595.21			14,595.21
Title III B-1	639.82			639.82
Title V	4,519.24			4,519.24
Section 5311	429.99			429.99
United Way	757.55			757.55
P.C.O.A.	208.25			208.25
Gheens Foundation	6,000.00			6,000.00
Local Sources	24,654.88		3,399.00	21,255.88
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Investment	\$ 331,985.64	\$ 31,825.00	\$ 41,272.00	\$ 322,538.64
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC
RACELAND, LA.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE PERIOD ENDED JUNE 30, 1999

Federal Grantor/Pass Through Grantor/Program Title	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
<u>Federal Emergency Management Agency:</u>				
Passed through the United Way of America				
Emergency, Food, and Shelter Program	83.523	\$ 15,110.00	\$ 15,110.00	\$ 20,040.16
<u>Department of Health and Human Resources:</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs of the Aging:				
Title III Area Agency Administration	93.045	23,157.00	23,157.00	23,157.00
Title III Supportative B-1 Services	93.044	83,355.00	83,355.00	83,355.00
Title III Congregate C-1 Meals	93.045	55,746.00	55,746.00	55,746.00
Title III Home Delivered C-2 Meals	93.045	49,688.00	49,688.00	49,688.00
Title III In-Home D Services	93.046	2,921.00	2,921.00	2,921.00
Title III Ombudsman B Nursing Home	93.044	18,559.00	18,559.00	18,559.00
Title III Health F Program	93.043	4,654.00	4,654.00	4,654.00
Passed through the Louisiana Health and Hospitals:				
Title XIX Medical Assistance	13.714	13,441.50	13,441.50	8,015.50
<u>Department of Labor:</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
Title V Senior Community Service Employment Program	17.235	321,428.00	321,428.00	321,428.00
<u>Department of Agriculture:</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs				
U.S.D.A. Cash in Lieu of Commodities	10.570	42,529.00	38,145.00	24,629.79

	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
Schedule of Expenditures of Federal Awards (Continued)			
Department of Transportation Passed through the Lafourche Parish Council			
Section 5311 Public Transportation Operating Assistance Program for the Non- Urbanized Area State Project No: 741-29-0105 Federal Project No. LA-18-X016	<u>96,018.00</u>	<u>96,018.00</u>	<u>96,018.00</u>
Total	\$ <u>726,606.50</u> =====	\$ <u>722,222.50</u> =====	\$ <u>708,211.45</u> =====

LAFOURCHE COUNCIL ON AGING. INC.
RACELAND, LA.

SUMMARY OF PRIOR YEARS' FINDINGS

There was no adverse prior years' findings or a management letter issued.